

Emergency Rule Review – ERR17-015
Legislative Service Office
June 29, 2017

AGENCY: Board of Certified Public Accountants

DATE SUBMITTED: June 29, 2017

DATE FILED WITH
SECRETARY OF STATE: June 29, 2017

NOTE: Under W.S. 16-3-103(b), emergency rules are valid for not more than 120 days after the date of filing.

SUBJECT: Chapter 2 - Examination; Chapter 3 - Certificates.

NATURE OF RULES: Interpretive; legislative; procedural.

STATUTORY AUTHORITY: W.S. 33-3-108(a).

SUMMARY OF RULES: This emergency rule was promulgated by the Board of Certified Public Accountants to implement a statutory change made by the Wyoming Legislature in 2017 (SF 138/SEA 78) relating to educational requirements for the certified public accountant (CPA) examination for most candidates. This rule:

- (a) Removes the requirement that a CPA candidate must complete one hundred fifty (150) semester hours of college education before becoming eligible to take the CPA examination;
- (b) Specifies that a CPA candidate must have only earned a baccalaureate or higher degree before taking the CPA examination, but maintains the one hundred fifty (150) semester hour requirement for eventual licensure as a CPA after successful completion of the examination; and
- (c) Conforms existing rule language to the Secretary of State's Rules on Rules and makes other technical changes relating to duplicative and archaic language.



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